

**AMENDMENTS TO THE CLAIMS**

1. - 30. (Canceled)

31. (Previously presented) A substrate processing apparatus, comprising:

resist film forming means for coating a resist on a substrate so as to form a resist film thereon;

controlling means for controlling a distribution of a dissolving characteristic of the resist against a developing solution used for developing the resist in a direction of a thickness of the resist film such that the resist includes an uneasily-dissolvable layer on a front side and an easily-dissolvable layer on a rear side, prior to developing the substrate to which the resist is coated.

32. (Previously presented) The substrate processing apparatus as set forth in claim 31,

wherein the resist film forming means coats on the substrate a resist that contains a material having an affinity against the developing solution used for the developing process, and

wherein the controlling means performs a predetermined process for the resist coated on the substrate so as to nonuniformly distribute the material in the direction of the thickness of the resist film.

33. (Previously presented) The substrate processing apparatus as set forth in claim 32,

wherein the predetermined process has at least one of a heating process and a pressure reducing process.

34. (Previously presented) The substrate processing apparatus as set forth in claim 31,

wherein the controlling means supplies the developing solution used for the developing process to the resist coated on the substrate.

35. (Currently amended) A substrate processing method which uses the apparatus according to claim 31, comprising:

- (a) coating a resist on a substrate so as to form a resist film thereon;
- (b) controlling a distribution of a dissolving characteristic of the resist against a developing solution used for developing the resist in a direction of a thickness of the resist film such that the resist includes an uneasily-dissolvable layer on a front side and an easily-dissolvable layer on a rear side, prior to developing the substrate to which the resist is coated.

36. (Previously presented) The substrate processing method as set forth in claim 35,  
wherein the step (a) has the step of coating on the substrate a resist that contains a material having an affinity against the developing solution used for the developing process *r* and  
wherein the step (b) has the step of performing a predetermined process for the resist coated on the substrate so as to nonuniformly distribute the material in the direction of the thickness of the resist film.

37. (Previously presented) The substrate processing method as set forth in claim 36,  
wherein the predetermined process has at least one of a heating process and a pressure reducing process.

38. (Previously presented) The substrate processing method as set forth in claim 35,  
wherein the step (b) has the step of supplying the developing solution used for the developing process to the resist coated on the substrate.